

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 04/26/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2012-13

253 - 896

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	267	87	354	120	474
10	ATTENDING PUPILS (OCTOBER 2011)	253	89	342	118	460
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	260.0	88.0	348.0 (75%)	119.0 (25%)	467.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	15.3 (17:1)	5.5 (16:1)	7.9 (15:1)	=	28.7	/	33.1	=	.87	X	1667,496	=	1088,042	362,680
B.	GUIDANCE	0.8 (315:1)	0.3 (315:1)	0.5 (225:1)	=	1.6	/	2.0	=	.80	X	105,497	=	63,299	21,099
C.	LIBRARIANS	0.4 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.7	/	0.0	=	.70	X	0	=	16,937	5,646
D.	HEALTH	0.4 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.7	/	0.9	=	.78	X	40,821	=	23,880	7,960
E.	EDUCATION TECHS	2.9 (090:1)	1.0 (090:1)	0.5 (225:1)	=	4.4	/	8.6	=	.51	X	156,635	=	59,913	19,971
F.	LIBRARY TECHS	0.6 (450:1)	0.2 (450:1)	0.3 (450:1)	=	1.1	/	1.0	=	1.10	X	20,355	=	16,793	5,598
G.	CLERICAL	1.4 (180:1)	0.5 (180:1)	0.7 (180:1)	=	2.6	/	4.0	=	.65	X	123,966	=	60,434	20,144
H.	SCHOOL ADMIN.	0.9 (275:1)	0.3 (275:1)	0.4 (284:1)	=	1.6	/	2.0	=	.80	X	149,329	=	89,597	29,866

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		12,876	4,403
B.	Supplies and Equipment	346	478		120,408	56,882
C.	Professional Development	59	59		20,532	7,021
D.	Instructional Leadership Support	24	24		8,352	2,856
E.	Co- and Extra-Curricular Student	34	114		11,832	13,566
F.	System Administration/Support	220	220		76,560	26,180
G.	Operations & Maintenance	1,013	1,204		352,524	143,276

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	226,510	75,503
B.	Education & Library Technicians	36.00%	27,614	9,205
C.	Clerical	29.00%	17,526	5,842
D.	School Administrators	14.00%	12,544	4,181

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-229,083	-76,378
16	Adjustment for Title I Revenues	-123,792	-41,264

17	TOTALS	1953,296	704,235
18	E.P.S. RATES	5,613	5,918

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          204.0          66.0          270.0
      OCTOBER 2009         221.0          80.0          301.0
      APRIL 2010           227.0          77.0          304.0
      OCTOBER 2010         239.0          69.0          308.0
      APRIL 2011           249.0          65.0          314.0
      OCTOBER 2011         247.0          62.0          309.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                248.0 +      0.00    X          5,613.00    =      1,392,024.00
      9-12 PUPILS                63.5 +      6.33    X          5,918.00    =      413,253.94
      ADULT EDUC. COURSES AT .1      0.0          X          5,918.00    =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.000        X          5,613.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.000        X          5,918.00    =           0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .7692     190.8    X .15    X          5,613.00    =      160,644.06
      9-12 DISADVANTAGED @ .7692     48.8    X .15    X          5,918.00    =      43,319.76
      K-8 LIMITED ENGLISH PROF.       0.0    X .700    X          5,613.00    =           0.00
      9-12 LIMITED ENGLISH PROF.       0.0    X .700    X          5,918.00    =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          248.0          X          43.00    =      10,664.00
      9-12 STUDENT ASSESSMENT          63.5          X          43.00    =       2,730.50
      K-8 TECHNOLOGY RESOURCES        248.0          X          98.00    =      24,304.00
      9-12 TECHNOLOGY RESOURCES        63.5          X          296.00    =      18,796.00
      K-2 PUPILS                      116.5    X .10    X          5,613.00    =      65,391.45

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      51,459.05

OPERATING ALLOCATION                                2,182,586.76
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 2,117,109.15

30  ADJUSTED TOTAL OPERATING ALLOCATION                                2,117,109.15
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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	52,958.61	X	101.10%	=	53,541.15
32	SPECIAL EDUCATION - EPS ALLOCATION					291,575.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	238,143.29	X	101.10%	=	240,762.87
35	TRANSPORTATION - EPS ALLOCATION					117,081.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					702,960.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,820,069.94

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MACHIAS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,820,069.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
MACHIAS	311.5	100.00%	2,820,069.94		0.00		2,820,069.94				
TOTAL	311.5						2,820,069.94				
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MACHIAS			137,700,000	7.690		1,058,913.00		2,820,069.94	1,058,913.00	100.00% 7.69M	
TOTAL			137,700,000			1,058,913.00		2,820,069.94	1,058,913.00	100.00% 7.69M	
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,820,069.94	1,058,913.00	1,761,156.94		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,820,069.94	1,058,913.00	1,761,156.94		
51	PLUS AUDIT ADJUSTMENTS								0.00		
52	LESS AUDIT ADJUSTMENTS								0.00		
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00		
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00		
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00		
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00		
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00		
59D	BUS REFURBISHING ADJUSTMENT								0.00		
59E	LESS MAINECARE SEED								0.00		
60	A D J U S T E D S T A T E C O N T R I B U T I O N								1,761,156.94		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):						LOCAL SHARE % =	37.55%	STATE SHARE % =	62.45%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):						LOCAL SHARE % =	37.55%	STATE SHARE % =	62.45%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION						2,885,547.55				